

FYE 2009 Review - Annual Financial Report

School District: Hardin County
 Audit Firm Name: Stiles, Carter, & Associates, PSC
 Date: 2/4/2010
 1st Audit Reviewer: Kem Delaney-Ellis
 2nd Audit Reviewer:

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	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 1 (General) (110)						
Revenue (Local) - 1XXX	26,745,668.57	26,745,668.57	0.00	26,870,666.00	-124,997.43	Refer Pg 15 Financial Audit Report, classification difference on \$33,114.16 5332 LOSS COMP - BUILDINGS and \$91,883.02 5342 LOSS COMP - EQUIPMENT ETC
Revenue (State) - 3900 (On-Behalf Payments)	0.00	15,794,238.23	-15,794,238.23	0.00	15,794,238.23	Refer Pg 36 Financial Audit Report, On Behalf Payments
Revenue (State) – 3XXX (Not 3900)	54,678,013.51	54,678,013.51	0.00	70,472,252.00	-15,794,238.49	
Revenue (Federal) – 4XXX	486,533.22	486,533.22	0.00	486,533.00	0.22	
Total Revenues	81,910,215.30	97,704,453.53	-15,794,238.23	97,829,451.00	-124,997.47	
Expenditures-Not including Transfers Out or On Behalf	78,179,662.10	78,933,996.84	-754,334.74	94,330,972.00	-15,396,975.16	
Expenditures-On Behalf	0.00	15,794,238.23	-15,794,238.23	0.00	15,794,238.23	
Total Expenditures	78,179,662.10	94,728,235.07	-16,548,572.97	94,330,972.00	397,263.07	Refer Pg 15 Financial Audit Report, classification difference on 5100 DEBT SERVICE being reporting in expenditures on AFR and Other Financing Uses Transfer out only in Audit Report
Excess (Deficiency) of Revenues Over Expenditures	3,730,553.20	2,976,218.46	754,334.74	3,498,479.00	-522,260.54	
Other Financing Sources - Not Transfers In	140,385.68	183,385.68	-43,000.00	58,389.00	124,996.68	
Other Financing Sources - Transfers In Only – 52XX Transfers	525,000.00	592,478.36	-67,478.36	592,478.00	0.36	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	401,430.05	401,430.05	0.00	798,693.00	-397,262.95	
Total Other Financing Sources, Uses and Transfers	263,955.63	374,433.99	-110,478.36	-147,826.00	522,259.99	
Net Change in Fund Balance	3,994,508.83	3,350,652.45	643,856.38	3,350,653.00	-0.55	
Beginning Fund Balance - July 1	11,715,118.77	11,715,118.77	0.00	12,665,122.00	-950,003.23	Unexplained difference in beginning balance and not matching last year ending balance
Ending Balance - June 30	15,709,627.60	15,065,771.22	643,856.38	16,015,775.00	-950,003.78	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 1						
On-Behalf Revenues by Fund	0.00	15,794,238.23	-15,794,238.23	15,794,238.00	0.23	Refer Pg 36 Note P Financial Audit Report
On-Behalf Expenditures by Fund	0.00	15,794,238.23	-15,794,238.23	0.00	15,794,238.23	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 2 (Special Revenue) (220)						
Revenue (Local) - 1XXX	114,396.33	114,396.33	0.00	114,396.00	0.33	
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	22,148.00	22,148.00	0.00	0.00	22,148.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX (not 3900)	5,382,710.10	5,382,710.10	0.00	5,404,858.00	-22,147.90	
Revenue (Federal) – 4XXX	7,741,257.91	7,741,257.91	0.00	7,741,258.00	-0.09	
Total Revenues	13,260,512.34	13,260,512.34	0.00	13,260,512.00	0.34	
Expenditures-Not including Transfers Out and not 0280	13,402,727.50	13,316,900.14	85,827.36	13,316,900.00	0.14	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	13,402,727.50	13,316,900.14	85,827.36	13,316,900.00	0.14	
Excess (Deficiency) of Revenues Over Expenditures	-142,215.16	-56,387.80	-85,827.36	-56,388.00	0.20	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	269,666.00	269,666.00	0.00	269,666.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	269,666.00	269,666.00	0.00	269,666.00	0.00	
Net Change in Fund Balance	127,450.84	213,278.20	-85,827.36	213,278.00	0.20	
Beginning Fund Balance - July 1	32,572.03	32,572.03	0.00	32,574.00	-1.97	
Ending Balance - June 30	160,022.87	245,850.23	-85,827.36	245,852.00	-1.77	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 2						
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	22,148.00	22,148.00	0.00	0.00	22,148.00	Financial Audit Report does not break out this amount of On Behalf Payments
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 310 (Capital Outlay) (310)						
Revenue (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX	1,254,260.00	1,254,260.00	0.00	1,254,260.00	0.00	
Total Revenues	1,254,260.00	1,254,260.00	0.00	1,254,260.00	0.00	
Expenditures-Not including Transfers Out	689,119.78	689,119.78	0.00	689,120.00	-0.22	
Total Expenditures	689,119.78	689,119.78	0.00	689,120.00	-0.22	
Excess (Deficiency) of Revenues Over Expenditures	565,140.22	565,140.22	0.00	565,140.00	0.22	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	1,518,901.82	1,518,901.82	0.00	1,518,902.00	-0.18	
Total Other Financing Sources, Uses and Transfers	-1,518,901.82	-1,518,901.82	0.00	-1,518,902.00	0.18	
Net Change in Fund Balance	-953,761.60	-953,761.60	0.00	-953,762.00	0.40	
Beginning Fund Balance - July 1	968,416.40	968,416.40	0.00	968,417.00	-0.60	
Ending Balance - June 30	14,654.80	14,654.80	0.00	14,655.00	-0.20	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 320 (Building) (320)						
Revenue (Local) - 1XXX	5,399,984.00	5,399,984.00	0.00	5,399,984.00	0.00	
Revenue (State) – 3XXX	1,771,446.00	1,771,446.00	0.00	1,771,446.00	0.00	
Total Revenues	7,171,430.00	7,171,430.00	0.00	7,171,430.00	0.00	
Expenditures-Not including Transfers Out	6,657,782.05	6,657,782.05	0.00	0.00	6,657,782.05	Refer Pg 40 Financial Audit Report, classification difference on 5100 DEBT SERVICE being reporting in expenditures on AFR and Other Financing Uses Transfer out only in Audit Report
Total Expenditures	6,657,782.05	6,657,782.05	0.00	0.00	6,657,782.05	
Excess (Deficiency) of Revenues Over Expenditures	513,647.95	513,647.95	0.00	7,171,430.00	-6,657,782.05	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	1,107,032.13	1,107,032.13	0.00	7,764,814.00	-6,657,781.87	
Total Other Financing Sources, Uses and Transfers	-1,107,032.13	-1,107,032.13	0.00	-7,764,814.00	6,657,781.87	
Net Change in Fund Balance	-593,384.18	-593,384.18	0.00	-593,384.00	-0.18	
Beginning Fund Balance - July 1	595,151.39	595,151.39	0.00	595,151.00	0.39	
Ending Balance - June 30	1,767.21	1,767.21	0.00	1,767.00	0.21	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 360 (Construction) (360)						
Revenue (Local) - 1XXX	352,652.25	352,652.25	0.00	352,652.00	0.25	
Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) – 4XXX	0.00	0.00	0.00	0.00	0.00	
Total Revenues	352,652.25	352,652.25	0.00	352,652.00	0.25	
Expenditures-Not including Transfers Out	25,114,117.39	24,521,639.03	592,478.36	23,891,340.00	630,299.03	Refer Pg 15 Financial Audit Report
Expenditures-On Behalf	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	25,114,117.39	24,521,639.03	592,478.36	23,891,340.00	630,299.03	
Excess (Deficiency) of Revenues Over Expenditures	-24,761,465.14	-24,168,986.78	-592,478.36	-23,538,688.00	-630,298.78	
Other Financing Sources - Not Transfers In - Not 52XX	32,325,000.00	32,325,000.00	0.00	32,325,000.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	2,757,698.00	2,757,698.00	0.00	2,757,698.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	630,299.00	-630,299.00	
Other Financing Uses - Transfers Out Only	525,000.00	592,478.36	-67,478.36	592,478.00	0.36	
Total Other Financing Sources, Uses and Transfers	34,557,698.00	34,490,219.64	67,478.36	33,859,921.00	630,298.64	
Net Change in Fund Balance	9,796,232.86	10,321,232.86	-525,000.00	10,321,233.00	-0.14	
Beginning Fund Balance - July 1	0.00	0.00	0.00	6,838,777.00	-6,838,777.00	Unexplained difference in beginning balance and not matching last year ending balance
Ending Balance - June 30	9,796,232.86	10,321,232.86	-525,000.00	17,160,010.00	-6,838,777.14	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 360						
On-Behalf Revenues by Fund	0.00	0.00	0.00	0.00	0.00	
On-Behalf Expenditures by Fund	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 400 - Debt Service Fund						
Revenue Local (1XXX)	0.00	0.00	0.00	9,303.00	-9,303.00	Debt Services not included in AFR
Revenue State (3XXX)	0.00	0.00	0.00	2,460,613.00	-2,460,613.00	
Total Revenues	0.00	0.00	0.00	2,469,916.00	-2,469,916.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	9,504,029.00	-9,504,029.00	
Total Expenditures	0.00	0.00	0.00	9,504,029.00	-9,504,029.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	-7,034,113.00	7,034,113.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	7,055,045.00	-7,055,045.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	7,055,045.00	-7,055,045.00	
Net Change in Fund Balance	0.00	0.00	0.00	20,932.00	-20,932.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	1,520,344.00	-1,520,344.00	
Ending Balance - June 30	0.00	0.00	0.00	1,541,276.00	-1,541,276.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 410 - Debt Service Fund - SFCC						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Governmental Funds						
Total Revenues - Governmental Funds	103,949,069.89	119,743,308.12	-15,794,238.23	122,338,221.00	-2,594,912.88	Refer to differences in Governmental Fund
Total Expenditures - Governmental Funds	124,043,408.82	139,913,676.07	-15,870,267.25	141,732,361.00	-1,818,684.93	
Excess (Deficiency) of Revenues Over Expenditures - Governmental Funds	-20,094,338.93	-20,170,367.95	76,029.02	-19,394,140.00	-776,227.95	
Total Other Financing Sources, Uses and Transfers - Governmental Funds	32,465,385.68	32,508,385.68	-43,000.00	31,753,090.00	755,295.68	
Net Change in Fund Balance - Governmental Funds	12,371,046.75	12,338,017.73	33,029.02	12,358,950.00	-20,932.27	
Beginning Fund Balance - July 1 - Governmental Funds	13,311,258.59	13,311,258.59	0.00	22,620,385.00	-9,309,126.41	
Ending Fund Balance - June 30 - Governmental Funds	25,682,305.34	25,649,276.32	33,029.02	34,979,335.00	-9,330,058.68	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service - Funds 51 and 81 (510) (810)						
Operating Revenue - Not Interest Income (Local) - 1XXX	2,718,180.41	2,718,180.41	0.00	2,718,180.00	0.41	
Total Operating Revenues	2,718,180.41	2,718,180.41	0.00	2,718,180.00	0.41	
Expenditures-Not including Transfers Out or On-behalf	7,200,695.53	7,226,314.39	-25,618.86	7,759,664.00	-533,349.61	
Expenditures-On Behalf	0.00	632,883.80	-632,883.80	0.00	632,883.80	Refer Pg 36 Note P On Behalf Payments
Expenditures - Depreciation Only (Fund 81)	167,662.23	167,662.23	0.00	167,662.00	0.23	
Total Operating Expenses	7,368,357.76	8,026,860.42	-658,502.66	7,927,326.00	99,534.42	Refer Pg 18 Financial Audit Report
Operating Income (Loss)	-4,650,177.35	-5,308,680.01	658,502.66	-5,209,146.00	-99,534.01	
Non-Operating Revenue - Interest Income Only (Local) - 1510	6,624.97	6,624.97	0.00	6,625.00	-0.03	
Revenue (State) - 3XXX	81,701.00	81,701.00	0.00	81,701.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	632,883.80	-632,883.80	632,884.00	-0.20	
Donated Commodities - 4550	367,756.35	352,794.00	14,962.35	352,794.00	0.00	
Revenue (Federal) - 4XXX, not 4550	3,500,318.00	4,009,392.00	-509,074.00	4,009,392.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Revenue Fund 81 (All)	-5,181.13	-5,181.13	0.00	-5,181.00	-0.13	
Expenditures Fund 81 - Not Depreciation	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	3,951,219.19	5,078,214.64	-1,126,995.45	5,078,215.00	-0.36	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	504,554.00	-504,554.00	Refer Pg 18 Financial Audit Report, difference is due to Capital Contributions
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	504,554.00	-504,554.00	
Change in Net Assets	-698,958.16	-230,465.37	-468,492.79	373,623.00	-604,088.37	
Beginning Net Assets - July 1	928,740.21	928,740.21	0.00	0.00	928,740.21	
Beginning Net Assets - July 1	0.00	0.00	0.00	1,735,434.00	-1,735,434.00	Unexplained difference in beginning balance and not matching last year ending balance
Fund 51 and 81 Ending Net Assets - June 30	229,782.05	698,274.84	-468,492.79	2,109,057.00	-1,410,782.16	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Operations - Fund 52						
Operating Revenue - Not Interest Income (Local) - 1XXX	400,995.00	400,995.00	0.00	400,995.00	0.00	Refer Pg 42 Financial Audit Report
Total Operating Revenues	400,995.00	400,995.00	0.00	400,995.00	0.00	
Expenditures-Not including Transfers Out	365,006.38	433,970.88	-68,964.50	433,971.00	-0.12	
Expenditures - Depreciation Only (Fund 81)	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	365,006.38	433,970.88	-68,964.50	433,971.00	-0.12	
Operating Income (Loss)	35,988.62	-32,975.88	68,964.50	-32,976.00	0.12	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	68,964.50	-68,964.50	68,965.00	-0.50	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	68,964.50	-68,964.50	68,965.00	-0.50	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	35,988.62	35,988.62	0.00	35,989.00	-0.38	
Beginning Net Assets - July 1	51,181.87	51,181.87	0.00	51,183.00	-1.13	
Ending Net Assets - June 30	87,170.49	87,170.49	0.00	87,172.00	-1.51	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education operations - Fund 54						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Operating Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Funds - 5X						
Operating Revenue - Not Interest Income (Local) - 1XXX	78,066.83	78,066.83	0.00	78,067.00	-0.17	Refer Pg 42 Financial Audit Report, district reporting in Fund 5X and not Fund 54
Total Operating Revenues	0.00	0.00	0.00	78,067.00	-78,067.00	Program Error not calculating Total Operating Revenues on Other Enterprise (Proprietary) Fund 5X
Expenditures-Not including Transfers Out	93,066.24	100,892.00	-7,825.76	100,892.00	0.00	
Total Operating Expenses	93,066.24	100,892.00	-7,825.76	100,892.00	0.00	
Operating Income (Loss)	-93,066.24	-100,892.00	7,825.76	-22,825.00	-78,067.00	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	7,825.76	-7,825.76	7,826.00	-0.24	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In– 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	7,825.76	-7,825.76	7,826.00	-0.24	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	-93,066.24	-93,066.24	0.00	-14,999.00	-78,067.24	
Beginning Net Assets - July 1	25,794.82	25,794.82	0.00	25,795.00	-0.18	
Ending Net Assets - June 30	-67,271.42	-67,271.42	0.00	10,796.00	-78,067.42	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Proprietary Funds						
Total Operating Revenues - Proprietary Funds	3,119,175.41	3,119,175.41	0.00	3,197,242.00	-78,066.59	Refer to differences in Proprietary Funds
Total Operating Expenses - Proprietary Funds	7,826,430.38	8,561,723.30	-735,292.92	8,462,189.00	99,534.30	
Operating Income (Loss) - Proprietary Funds	-4,707,254.97	-5,442,547.89	735,292.92	-5,264,947.00	-177,600.89	
Total Non-Operating Revenues (Expenses) Before Transfers - Proprietary Funds	3,951,219.19	5,155,004.90	-1,203,785.71	5,155,006.00	-1.10	
Net Transfers In (Out) - Proprietary Funds	0.00	0.00	0.00	504,554.00	-504,554.00	
Net Income (Loss) - Proprietary Funds	-756,035.78	-287,542.99	-468,492.79	394,613.00	-682,155.99	
Net Assets, July 1, 2008 - Proprietary Funds	1,005,716.90	1,005,716.90	0.00	1,812,412.00	-806,695.10	
Net Assets, June 30, 2009 - Proprietary Funds	249,681.12	718,173.91	-468,492.79	2,207,025.00	-1,488,851.09	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fiscal Agent Funds - Fund 6X						
Additions (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Total Deductions	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Trust and Agency Funds - Fund 7XXX						
Additions (Local) - 1XXX	5,253.66	5,253.66	0.00	5,254.00	-0.34	See page 21 of audit report; Trust and Agency Fund
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	5,253.66	5,253.66	0.00	5,254.00	-0.34	
Deductions	1,200.00	1,200.00	0.00	1,200.00	0.00	
Total Deductions	1,200.00	1,200.00	0.00	1,200.00	0.00	
Change in Net Assets	4,053.66	4,053.66	0.00	4,054.00	-0.34	
Beginning Net Assets - July 1	186,697.36	186,697.36	0.00	186,697.00	0.36	
Ending Net Assets - June 30	190,751.02	190,751.02	0.00	190,751.00	0.02	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fiduciary Funds						
Total Additions - Fiduciary Funds	5,253.66	5,253.66	0.00	5,254.00	-0.34	Refer to differences in Fiduciary Funds
Total Deductions - Fiduciary Funds	1,200.00	1,200.00	0.00	1,200.00	0.00	
Change in Net Assets - Fiduciary funds	4,053.66	4,053.66	0.00	4,054.00	-0.34	
Beginning Net Assets July 1 - Fiduciary Funds	186,697.36	186,697.36	0.00	186,697.00	0.36	
Ending Net Assets - June 30 - Fiduciary Funds	190,751.02	190,751.02	0.00	190,751.00	0.02	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 51 On-Behalf Payments Comparison						
Fund 51 - On-Behalf Revenues	0.00	632,883.80	-632,883.80	632,884.00	-0.20	Refer Pg 36 Note P and page 18 of Financial Audit Report
Fund 51 - On-Behalf Expenditures	0.00	632,883.80	-632,883.80	632,884.00	-0.20	Refer Pg 36 Note P and page 18 of Financial Audit Report
Fund 51 - Difference On-Behalf Revenues to Expenditures	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Depreciation Expense (0740)						
Depreciation Expense - Fund 8	5,421,930.56	5,421,930.56	0.00	5,421,930.00	0.56	Refer Pg 31 Note D Financial Audit Report
Depreciation Expense - Fund 81	167,662.23	167,662.23	0.00	167,662.00	0.23	Refer Pg 18 and 31 Note D Financial Audit Report

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Total All Funds						
On-Behalf Payments (AFR - KDE Web)	22,148.00	16,526,060.29	-16,503,912.29	17,623,147.23	-1,097,086.94	Refer to KDE Website for On Behalf Payments
On-Behalf Payments (Audit)	0.00	0.00	0.00	709,675.00	-709,675.00	Refer Pg 36 Note P for On Behalf Payments amounts reported by Fund total of \$16,503,912
On-Behalf Payments (Audit - KDE Web)	-22,148.00	-16,526,060.29	16,503,912.29	-16,913,472.23	387,411.94	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Government Assets - Fund 8						
Additions	-73,037.70	-73,037.70	0.00	0.00	-73,037.70	These are not being reviewed at this time
Deductions	5,421,930.56	5,421,930.56	0.00	0.00	5,421,930.56	
Change Total assets	-5,494,968.26	-5,494,968.26	0.00	0.00	-5,494,968.26	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	-5,494,968.26	-5,494,968.26	0.00	0.00	-5,494,968.26	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service Assets - Fund 81						
Additions	-5,181.13	-5,181.13	0.00	0.00	-5,181.13	These are not being reviewed at this time
Deductions	167,662.23	167,662.23	0.00	0.00	167,662.23	
Change Total assets	-172,843.36	-172,843.36	0.00	0.00	-172,843.36	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	-172,843.36	-172,843.36	0.00	0.00	-172,843.36	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Assets - Fund 82						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education Assets - Fund 84						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Total Assets - July 1, 2008	0.00	0.00	0.00	0.00	0.00	
Total Assets - June 30, 2009	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Fund Assets - Fund 8X						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fixed Assets						
Total Additions - Fixed Assets	-78,218.83	-78,218.83	0.00	0.00	-78,218.83	See Above
Total Deductions - Fixed Assets	5,589,592.79	5,589,592.79	0.00	0.00	5,589,592.79	
Change in Total Fixed Assets	-5,667,811.62	-5,667,811.62	0.00	0.00	-5,667,811.62	
Beginning Net Assets - July 1 - Fixed Assets	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30 - Fixed Assets	-5,667,811.62	-5,667,811.62	0.00	0.00	-5,667,811.62	